

# HOUSE . . . . . No. 2492

---

By Mr. Mariano of Quincy, petition of Ronald Mariano for legislation to allow single family homeowners to deduct seventy-five percent of their water and sewer bills from their state income taxes. Revenue.

---

## The Commonwealth of Massachusetts

---

In the Year Two Thousand and Five.

---

AN ACT TO ALLOW SINGLE FAMILY HOMEOWNERS TO DEDUCT 75% OF  
THEIR WATER AND SEWER BILL FROM THEIR STATE INCOME TAX.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Subsection B of section 3 of Chapter 62 of the General Laws,
- 2 as appearing in the 2002 Official Edition, is hereby amended by
- 3 inserting after subparagraph (4) the following subparagraph:—
- 4 (5) an amount equal to fees for water and sewer charges.